

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS

_____))
In re) Chapter 11, No. 14-30961
))
HAMPDEN COUNTY PHYSICIAN)
ASSOCIATES, LLC)
))
Debtor)
_____)

**MOTION TO AUTHORIZE DEBTOR TO PAY PRE-PETITION WAGES
AND RELATED EXPENSES AND FOR OTHER RELIEF**

To the HONORABLE HENRY J. BOROFF, Bankruptcy Judge:

Now comes HAMPDEN COUNTY PHYSICIAN ASSOCIATES, LLC ("Debtor"), the Debtor in the above-captioned matter, and it does hereby move this Court for the entry of an Order, pursuant to 11 U.S.C. §§ 105 and 363, authorizing, but not directing, the Debtor to pay pre-petition wages, salaries and other related obligations and to continue to use the Debtor's existing payroll account for the purpose of the relief requested herein. In support of this Motion, the Debtor submits the Declaration of Lisa A. Patenaude, CPA in Support of Chapter 11 Petition and First Day Motions filed contemporaneously herewith and represents as follows:

JURISDICTION

1. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core matter within the meaning of 28 U.S.C. § 157(b). Venue in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

2. On October 2, 2014 ("Petition Date"), the Debtor filed a Voluntary Petition under the provisions of Chapter 11 of the United States Bankruptcy Code ("Bankruptcy Code") with the United States Bankruptcy Court for the District of Massachusetts ("Bankruptcy Court").

3. Pursuant to the provisions of §§ 1107 and 1108 of the Bankruptcy Code, the Debtor has continued to operate its business and manage its business affairs as a Debtor-in-Possession. No Trustee or Examiner has been requested or appointed.

4. The Debtor is a multi-specialist physician group engaged in the practice of medicine in Western Massachusetts. Its approximately sixty-eight (68) healthcare providers serve about 55,000 patients. The business enterprise employs a total of approximately 300 individuals, including the Debtor's twenty-seven (27) members, and operates fourteen (14) offices primarily located throughout Hampden County, Massachusetts. In addition, the Debtor and its staff serve patients at local hospitals, skilled-nursing facilities, and long-term care facilities. The Debtor operates its own laboratory, sleep disorder center, and urgent care center.

5. The filing of the Debtor's bankruptcy case was precipitated by a series of events that resulted in a decrease in revenue and increase in certain expenses. Over the course of approximately the last two years, several healthcare providers have retired or departed from the Debtor for a variety of

reasons. During this same period of time, the Debtor attempted to expand its practice by leasing new office space, purchasing new equipment, converting all medical records to a secure electronic medium, and attempting to recruit new healthcare providers.

RELIEF REQUESTED

6. The Debtor seeks authority to pay and to honor certain outstanding pre-petition claims that were owed to the Debtor's employees as of the Petition Date. Additionally, the Debtor seeks authority to pay and to honor certain administrative expenses due in connection with the payment of said employee-related claims.

7. The Debtor's standard payroll procedure is to pay its employees through a professional payroll service by direct deposit or check. Employees are paid on a bi-weekly basis and are paid approximately one (1) week in arrears.

8. The Debtor estimates that, as of the Petition Date, the aggregate amount of accrued, unpaid wages and salaries due to the Debtor's employees, exclusive of deductions and exclusions, is approximately \$288,326.48 ("Pre-Petition Wages"). A detailed itemization of the estimated Pre-Petition Wages owed to the employees is annexed hereto as Exhibit "A".

9. The Debtor requests the entry of an Order authorizing the Debtor to pay Pre-Petition Wages in an amount not to exceed \$12,475.00 per employee in the ordinary course of business.

10. The Debtor is required by law to do the following:
(1) to withhold from an employee's wages and salaries amounts

related to, among other things, federal and state income taxes and Social Security and Medicare taxes for remittance to the appropriate taxing authority ("Withholdings"); and (2) to pay Social Security, Medicare, and unemployment insurance taxes related to each employee's wages and salaries ("Payroll Taxes").

11. The Debtor also deducts certain amounts from its employees' paychecks on account of (1) garnishments for domestic support obligations; (2) pre-tax contributions to health and dependent care flexible spending accounts; (3) mandatory and voluntary retirement account contributions; (4) charitable contributions; (5) other pre-tax and after-tax deductions payable related to certain employee benefits ("Deductions").

12. The Debtor says that the Deductions and Withholdings may constitute trust funds that are not property of the Debtor's Bankruptcy Estate. Further, the Debtor says that the relevant taxing authorities would hold a priority claim pursuant to § 507(a)(8) of the Bankruptcy Code for the Withholdings and Payroll Taxes.

13. The Debtor seeks the entry of an Order authorizing the Debtor to pay Withholdings, Payroll Taxes, and Deductions in the ordinary course of its business.

14. In the ordinary course of its business, the Debtor uses the services of Paychex, a third-party administrator, for the payment of compensation and benefits to employees ("Administrative Costs"). The services provided by Paychex ensure that the Debtor's obligations with respect to employees continue to be administered in the most cost-efficient manner and comply with all applicable laws.

15. The Debtor seeks entry of an Order authorizing the Debtor to pay Administrative Costs in the ordinary course of its business.

16. In the ordinary course of its business, the Debtor maintains a payroll account with TD Bank, N.A. ("Payroll Account").

17. The Debtor seeks the entry of an Order authorizing the Debtor to: (i) continue to utilize the Payroll Account to honor any outstanding pre-petition payroll checks or wires; and (ii) to pay Pre-Petition Wages, Withholdings, Payroll Taxes, Deductions, and Administrative Costs, as may be authorized by the Court pursuant to this Motion.

BASIS FOR RELIEF REQUESTED

18. Section 105(a) of the Bankruptcy Code provides that the "court may issue any order . . . that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Section 105(a) facilitates "the implementation of other Bankruptcy Code provisions," and provides a "bankruptcy court with broad authority to exercise its equitable powers." Ameriquist Mortgage Co. v. Nosek (In re Nosek), 544 F.3d 34, 43 (1st Cir. 2008).

19. Section 363(b) of the Bankruptcy Code provides that the debtor-in-possession, after notice and hearing, may use property of the bankruptcy estate for payments outside of the ordinary course of its business. 11 U.S.C. § 363(b)(1).

20. Rule 6003 of the Federal Rules of Bankruptcy Procedure expressly states that a Bankruptcy Court may authorize the

Debtor to use property of a bankruptcy estate to "pay all or part of a claim that arose before the filing of the petition." Fed. R. Bankr. P. 6003.

21. "The fundamental purpose of reorganization is to prevent a debtor from going into liquidation, with an attendant job loss." NLRB v. Bildisco & Bildisco, 465 U.S. 513, 528 (1984).

22. Payment of Pre-Petition Employee Wages and Benefits is necessary to enable the Debtor to retain employees, to provide an incentive for the Debtor's employees to continue to provide quality services to the Debtor's patients, to preserve employee morale during the administration of this bankruptcy case, to avoid the substantial negative economic impact on the employees, and to maintain the continuity of the Debtor's business operations.

23. The Debtor says that payment of the Pre-Petition Employee Wages and Benefits is essential to its successful reorganization. Further, the Debtor says that failure to pay such claims will likely result in substantial and irreparable harm to the Debtor's approximately three hundred (300) employees.

24. Pursuant to §§ 105(a) and 363(b) of the Bankruptcy Code and Rule 6003 of the Federal Rules of Bankruptcy Procedure, this Court has the authority to grant the relief requested herein.

25. Several courts in this District have granted relief similar to the relief requested in this Motion. See e.g., New England Soup Factory, LTD, Case No. 14-10871 (Bankr. D. Mass.

2014) [Docket No. 24]; In re Northern Berkshire Healthcare, Inc., Case No. 11-31114 (Bankr. D. Mass. 2011) [Docket No. 43]; In re SW Boston Hotel Venture LLC, Case No. 10-14535 (Bankr. D. Mass. 2010) [Docket No. 39]; In re Erving Industries, Inc., Case No. 09-30623 (Bankr. D. Mass. 2009) [Docket No. 39].

26. The proposed payment of Pre-Petition Employee Wages and Benefits would be entitled to priority treatment under § 507(a) of the Bankruptcy Code. Therefore, general unsecured creditors are not prejudiced if the relief requested herein is granted.

27. Notwithstanding anything in this Motion to the contrary, any payment made pursuant to an Order entered by this Court related to this Motion shall neither (i) make such obligations administrative expenses of the Estate entitled to priority status under §§ 503 or 507 of the Bankruptcy Code, nor (ii) constitute approval by this Court of any employee plan or program, including bonus plans subject to § 503(c) or any other section of the Bankruptcy Code.

28. Nothing in this Motion should be construed as a request for authorization to assume or reject any executory contract between the Debtor and any party with respect to any Pre-Petition Employee Wages and Benefits.

29. Based upon the foregoing, the Debtor submits that the relief requested herein is necessary, appropriate, and is in the best interests of the Debtor's Bankruptcy Estate.

WAIVER

30. Because the relief requested herein is necessary to

avoid immediate and irreparable harm, to the extent required for the immediate implementation of the relief requested herein, the Debtor seeks a waiver of Rules 6003(b), 6004(a) and 6004(h) of the Federal Rules of Bankruptcy Procedure.

NOTICE

32. Notice of this Motion has been served on the following parties: (i) TD Bank; (ii) Peter Shrair, Esq., Cooley Shrair, P.C., counsel to TD Bank; (iii) SPHS; (iv) Edward Green, Esq., Foley & Lardner, LLP, counsel to SPHS; (v) the tax authorities; (vi) the largest twenty (20) unsecured creditors; (vii) all creditors having requested notice pursuant to Rule 2002; and (viii) the Office of the United States Trustee.

WHEREFORE, the Debtor respectfully requests the entry of an Order, in substantially the form as the proposed Order filed herewith, granting the relief requested in this Motion and providing such other and further relief as the Court may deem just and proper.

HAMPDEN COUNTY PHYSICIAN
ASSOCIATES, LLC

Dated: October 2, 2014

By: /s/ Joseph B. Collins
JOSEPH B. COLLINS, ESQ.
(BBO No. 092660)
HENRY E. GEBERTH, JR., ESQ.
(BBO No. 187940)
ANDREA M. O'CONNOR, ESQ.
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Exhibit "A"

<u>Employee</u>	<u>Estimated Wages</u> <u>9/28-10/2</u>
ABERT, JULIE	1,269.88
AKEMON, PAMELA	483.30
ALEEM, TAZEEM	3,024.00
ANICETO, MARGARIDA	461.26
AUSTIN, ANN	494.72
BABINEAU, HAYLEY	392.54
BAKOWSKI, MARGARET	681.04
BALDWIN, STACIE	1,423.08
BALLAN, DAVID	1,478.66
BARNETT, MICHELLE	2,883.60
BARZILAI, KATHRYN	923.08
BATCHELOR, AMANDA	429.46
BAYUK, JONATHAN	18,880.80
BEARSE, COURTNEY	1,430.77
BELDEN, KADY JEAN	563.65
BELL, ANDREA	616.88
BENEITONE, ROGER	3,088.40
BENOIT, TRICIA	568.32
BERMAN, ARI	0.00
BISCOE, JAMES	806.34
BLACKBURN-KIERKLA, MELISSA	1,538.46
BLACKMAN, DEEGEE	794.96
BLAIS, MARY	511.36
BORGES, ANGELA	359.23
BORHOT, HASSEN	1,538.46
BOSCHER, MARY	0.00
BOWEN, SALLY	471.96
BOWERS, APRIL	1,521.23
BRANDON, CHRISTINA	279.19
BROOKS, DIANE	508.62
BROWNE, DENISE	580.98
BRZEZICKI, JOSEPH	615.66
BUCKBERG, MIRIAM	2,338.46
BUCKNOR, KIMBERLY	2,923.08
BURKE, CHRISTINE	611.71
BURTON, PARIS	433.08
BYRD, NAQUIA	177.22
CALCASOLA, CHARLES CARLO	236.88
CANINI, LESLIE	394.90

CAOUCETTE, BRITTANY	431.84
CARDINALE, ERIN	804.22
CARRATURO, DOMINIC	197.62
CASSESE, MELISSA	463.58
CEBULA, ELIZABETH	1,461.54
CHAGANTI, UMA	2,846.16
CHARPENTIER, KATHY	1,307.69
CHAUHAN, KIRAN	3,242.80
CHISHOLM, WILLIAM	279.75
CICHON, JOANNA	3,921.60
CLARK, CHRISTINA	439.83
CLEVELAND, RONALD	300.62
COACHE, SARA	402.60
COLLINS, BRIDGET	509.14
COSENZI, KATHLEEN	479.58
COTE, JENNIFER	579.24
CRUZ, ANAIDA	432.76
CRUZ, MARIBEL	368.84
CRUZ-MALDONADO, MARYLYN	470.09
CUADRA, HUGO	789.60
CURTO, ANTHONY	693.15
CYR, MICHELLE	415.32
DANIO, ANNETTE	601.86
DASILVA, MARIE	562.88
DAVIDSON, DEBORAH	96.00
DELEON, DEBRA	609.88
DELGADO, JANNETTE	483.18
DELISA, REBECCA	1,230.77
DELORGE, CAROL ANN	485.20
DINIS, CHRISTINA	1,551.54
DOBRONSKI, BARBARA	417.56
DODGE, LORI	503.16
DOGAN, EBRU	415.98
DRENNAN, PETER J	2,530.40
ERFAN, FARHANA	530.34
FAGNANT, DIANE	849.70
FELICIANO, LUZ	475.52
FELTNER, KARYN	414.60
FELTON, CORI	558.83
FIGUEIREDO, SILVIA	505.48
FLAGG, DOROTHY	465.08
FLATHERS, DIANE	438.00
FLORES, NELIDA	673.11
FORREST-PINETTE, ERIN	467.52

FOURNIER, KATHLEEN	466.38
FRANCO, THOMAS	1,253.85
GABRYEL, STORMY DAWN	468.16
GAMBLE, LAURA	434.43
GARRETT, JACKIE	2,692.31
GEARY, NANCY	477.27
GEBO, CAROL	81.66
GIFFUNE, JENNIFER	477.62
GIOIELLA, LAURA	856.40
GOLDMAN, MARC	6,410.00
GONCALVES, JENNY	0.00
GUADELOUPE, TAKEYSHA	497.34
GUYETTE, ANN L	265.08
HALL, ELIZABETH	0.00
HANGASKY, SUZANNE	1,169.23
HANLON, CARISSA	423.02
HART, MEGAN	416.94
HASTINGS, JOY	0.00
HAWK, CAROL	168.08
HAYWARD JR, WILLIAM	273.90
HELIE, AMANDA	272.71
HERNANDEZ, SUEHAY	462.47
HIGGINS, JEANNE	2,513.20
HINE, SELINA	415.74
HIXON, JENNIFER	0.00
HNITECKI, JADWIGA	431.83
HOLLINGSWORTH, ROBIN	0.00
HOUGH, BARBARA	797.27
HOUSE, ELIZAVETA	1,538.46
HOWE, DANIELE	510.53
HOYT, KAREN	3,149.60
HUFF, CARI	480.30
HUFNAGEL, TORI	219.80
HUNT, JUDITH	248.50
HUTCHINSON, GAIL	570.88
INGILIZOVA, MARINELA	2,692.31
JACOBSON, GARY	3,790.40
JACQUE, ANNE	156.74
JEFFERY, ANGELINE	77.16
JENCO, ASHLEY	405.50
JENKINS, BRIE	608.00
JOHNSON, DIANE	1,169.23
JONES, ELIZABETH	317.75
JONES, KAITLIN	416.23

JORDAN, PATRICIA	804.04
JOSEPHSON, RUTH	81.20
JURCZYK, KIMBERLY	1,561.84
KATIBAH, KRISTIN	831.87
KAZI, FAHIM	7,056.00
KELLIHER, NANCY	815.03
KHANNA, ASHA	460.01
KILLIPS, LISA	0.00
KING, ARTHUR	3,086.00
KRUPCZAK, DAVID	285.84
KUPPUSWAMY, RAMACHANDRAN	3,157.60
LABOY, MARILYN	43.77
LAFLAMME, LINDA	704.26
LAMARRE, JENNIFER	1,017.69
LAMICA, THERESA	488.22
LOBODA, YELENA	0.00
LOPEZ HERNANDEZ, MAYRA	161.73
LOPEZ, EILEEN	413.09
LUKASZCZYK, WIOLETTA	613.38
LYONS, KAYLA	425.36
LYONS, SHELDON	4,698.00
MADDEN, PATRICK	1,337.69
MADDEN, VIKTORIA	1,699.97
MAGGIO, CRISTA	1,430.77
MAIA, PAMELA	467.64
MALDONADO, SABRINA	0.00
MARTIN, JEANINE	2,615.38
MARTIN, QIANA	276.37
MARVICI, CATHERINE	520.19
MATIN, SHAUKAT	2,675.20
MAURER, CARLA	1,292.31
MAZZAFERRO, RONNA-MARIE	0.00
MCAULIFFE, MARIE	570.22
MCDOUGALL, DAVID	4,648.80
MCLOYD, HAYWOOD	424.16
METZ, STEPHEN	154.00
MILBIER, HEIDI	1,346.08
MILLER, TANYA	723.27
MORETTI, CATHERINE	1,538.46
MORRISON, PAMELA	511.45
MUDAWWAR, FRED	10,462.40
NAJEEBI, SHAMIM	9,320.00
NATHANSON, IRA	1,956.80
NAWROCKI, KATHLEEN	451.03

NELSON, KAREN	491.64
NOWAK, MAGDALENA	1,423.08
OCHAB, IWONA	428.48
OGOLEY, ALAN	1,239.68
O'GOWAN, RYAN	0.00
OLES, ELIZABETH	784.08
ORTIZ, TRACY	482.43
OTERO, LINETTE	428.60
OWENS, CALVIN	399.24
PANEK, JENNIFER	514.41
PATENAUDE, LISA	3,692.31
PATTERSON, LUCY	0.00
PISKOROWSKI, MALGORZATA	1,000.00
PITTS, JACQUELINE	464.00
POEHLER, MELANIE	149.72
PRATT, NICOLE	476.18
PSZCZOLA, BETH	514.40
RADZICKI, MARK	3,996.40
RAGOONANAN, LINCOLN	568.25
RAHMAN, MOHAMMAD	0.00
RAMOS, BERNICE	334.46
RATCLIFFE, MELISSA	0.00
RAY, KAREN	372.95
RAY, SUBRATA	1,508.80
REGADAS, ALMIRA	538.49
REHM, JULIE	776.96
REID, KATHLEEN	0.00
RIGGINS, MARISOL	472.36
RIGGIO, SANDRA	435.51
ROBACK, KATHARINE	1,430.77
ROBBINS, DEBORAH	687.80
ROBERTSON, DAVID	5,710.40
RODRIGUES, JESSICA	1,230.77
RODRIGUEZ, JESSETTE	499.64
RODRIGUEZ, SUSANA	0.00
ROMERO, NIXILU	434.44
ROSADO, ROSEMARY	220.70
ROSENBERG, NAOMI	2,538.46
RYHAL, LARISA	415.40
RYTER, EDWARD	2,490.40
SALDANA, GLORIMAR	428.06
SALVADOR, MARIA	851.63
SAMPSON-PHELAN, LISA	581.48
SANTOS-NORTON, ANA PAULA	423.39

SAVAGE, MONIQUE	411.32
SCHMIDT, AMY	488.09
SEDELOW, DANIEL	490.28
SEIBOLD, KARA	461.61
SERRANO, JEANNAVICE	400.00
SICKINGER, ANDREA	1,138.46
SIMULYNAS, KELLY	823.54
SIROIS, RENEE	1,045.66
SMITH, ROBIN	360.90
SMITH, TERYL	1,846.16
SOBEY, ANTHONY	1,439.60
SOUSA, SUSANA	546.58
ST GERMAIN, SYLVIA	495.05
ST PIERRE, STEPHEN	279.96
ST. AMOUR, ASHLEY	536.50
STEINBERG, GERALD	6,200.00
STELZER, DEBORAH	1,043.48
STUCENSKI, NATALIE	71.72
SUCHECKI, ROBERT	1,305.28
SULLIVAN, ANDREA	456.20
THOMPSON, KIMBERLY	649.28
TIRADO, BEATRIZ	403.98
TKACZEK, TINA	1,939.08
TOMESTIC, ROBIN	455.35
TORRES, DEMARIS	338.67
TORRES, JAZMIN	414.82
TORRES, NORMA	468.18
TRAHAN, YORN	498.02
TROMBLEY, WAYNE	1,046.16
TRUSTY, SHANNON	709.28
VALENTIN, CAROLIN	432.00
VALENTINE, SONIA	1,461.54
VAN STEE, VANESSA	6,162.00
VELAZQUEZ, MILDRED	91.65
VICTOR, ROSA	0.00
VINCI, DEBORAH	535.01
VOZNYUK, YULIYA	404.38
WALLACE, KATHLEEN	515.08
WANCKO, MAGGIE	549.55
WEBSTER, LAURIE	562.16
WETHERELL, AMANDA	428.48
WHITE, ROSEMARIE	582.48
WHITMAN, STACEY	706.27
WIESE, ROXANNE	406.18

WILLEY-VYCE, TAMMY	250.19
WILLIAMS, CHERI	804.04
WOJCIK, JAN	2,645.60
WOODIS, KATHERINE	464.96
WOODS, ELIZABETH	1,164.80
YANNI, PHILIP	1,410.88
ZARBA, NICOLE	1,384.62
ZUCCO, KATHRYN	522.86

Grand Total

288,326.48

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS

In re)
) Chapter 11, No. 14-
)
HAMPDEN COUNTY PHYSICIAN)
ASSOCIATES, LLC)
)
Debtor)
)

**ORDER ON MOTION TO AUTHORIZE DEBTOR TO PAY
PRE-PETITION WAGES AND RELATED EXPENSES AND FOR OTHER RELIEF**

Upon the Motion to Authorize Debtor to Pay Pre-Petition Wages and Related Expenses and Other Relief ("Motion") of HAMPDEN COUNTY PHYSICIAN ASSOCIATES, LLC ("Debtor"), the Debtor in the above-captioned case, after notice and hearing, and for good cause shown, it is hereby

ORDERED that the Motion is GRANTED; and it is further

ORDERED that the Debtor is authorized, but not directed, in its sole discretion, to pay pre-petition wages in an amount not to exceed \$12,475.00 per employee and certain related expenses including withholdings, payroll taxes, deductions, and administrative costs as they may become due on or after the Petition Date; and it is further

ORDERED that the Debtor is authorized to continue to utilize its payroll account held at TD Bank, N.A. to honor any outstanding pre-petition payroll checks, wires, or electronic payments and to pay any pre-petition payments approved by this Court in this Order; and it is further

ORDERED that the Debtor is authorized to take all actions necessary to implement the relief granted in this Order; and it is further

ORDERED that, notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (i) an admission as to the validity of any claim against the Debtor; (ii) a waiver of the Debtor's right to dispute any claim on any grounds; (iii) a promise or requirement to pay any claim; (iv) an assumption or adoption of any agreement, contract, or policy; or (v) a waiver of the Debtor's rights under the Bankruptcy Code or any other applicable law; and it is further

ORDERED that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtor and, notwithstanding any applicable Federal Rules of Bankruptcy Procedure, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Rule 6004(a) of the Federal Rules of Bankruptcy Procedure are waived; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and enforcement of this Order.

Dated:

HONORABLE HENRY J. BOROFF
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS

_____))
In re) Chapter 11, No. 14-
))
HAMPDEN COUNTY PHYSICIAN))
ASSOCIATES, LLC))
))
Debtor))
_____)

CERTIFICATE OF SERVICE

I, JOSEPH B. COLLINS, of the law firm of HENDEL & COLLINS, P.C., 101 State Street, Springfield, Massachusetts do hereby certify that I caused a copy of the attached Motion to be served upon each of the parties listed on the attached Exhibit "A" on the 2nd day of October, 2014.

Dated: October 2, 2014

/s/ Joseph B. Collins
JOSEPH B. COLLINS, ESQ.
(BBO No. 092660)
For HENDEL & COLLINS, P.C.
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Tel. (413) 734-6411
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Exhibit "A"

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Philadelphia, PA 19101

INTERNAL REVENUE SERVICE
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MASSACHUSETTS DEPARTMENT OF REVENUE
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Mr. Daniel P. Moen
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Springfield, MA 01104

Exhibit "A"

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Wilmington, DE 19808

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Hartford, CT 06106

CAREW CHESTNUT PARTNERS, LLC
P.O. Box 180
West Springfield, MA 01090

ALLSCRIPTS HEALTHCARE, LLC
24630 Network Place
Chicago, IL 60673-1246

MERCY INTERNAL MEDICINE SERVICES
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Holyoke, MA 01040

CONVERGENT
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Wilbraham, MA 01095

SPYGLASS
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Westlake, OH 44145

PSS WORLD MEDICAL, INC.
3 Walpole Park South Drive, Unit 11
Walpole, MA 02081

BCHP PARTNERS, LLC
P.O. Box 180
West Springfield, MA 01089

Exhibit "A"

ALK-ABELLO PHARMACEUTICALS, INC.
7806 Solutions Center
Chicago, IL 60677-7806

KLONDIKE INVESTMENT GROUP, LLC
c/o Colebrook Management
1441 Main Street
Springfield, MA 01103

SYSTEM COORDINATED SERVICES, INC.
c/o Sisters of Providence
1233 Main Street
Holyoke, MA 01040

LYON OFFICES, LLC
P.O. Box 180
West Springfield, MA 01090

PRIORITY HEALTHCARE DISTRIBUTION, INC.
d/b/a CuraScript Specialty
P.O. Box 533307
Charlotte, NC 28290-3307

HILLSIDE DEVELOPMENT CORP.
267 Hillside Road
Southwick, MA 01077-9685

80 CONGRESS STREET, LLC
P.O. Box 2342
South Burlington, VT 05407

VERIZON BUSINESS
P.O. Box 660794
Dallas, TX 75266-0794

BECKMAN COULTER, INC.
Dept. CH 10164
Palatine, IL 60055-0164

SAREMI, LLP
2073 Roosevelt Avenue
Springfield, MA 01104

MICHAEL B. GUARCO, SR.
7 Bayberry Drive
East Granby, CT 06026

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WB MASON
P.O. Box 981101
Boston, MA 02298-1101